

Exhibit 8

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Fill in this information to identify the case:Debtor 1 Pacific Gas and Electric Company

Debtor 2 _____

(Spouse, if filing)

United States Bankruptcy Court California Northern Bankruptcy CourtCase number: 19-30089

FILED

U.S. Bankruptcy Court
California Northern Bankruptcy Court

6/5/2020

Edward J. Emmons, Clerk

**Official Form 410
Proof of Claim**

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents**; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	City of San Jose _____	
	Name of the current creditor (the person or entity to be paid for this claim) _____	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
	City of San Jose _____	_____
	Name _____	Name _____
	Attn: Richard Doyle, City Attorney 200 East Santa Clara Street 16th Floor Tower San Jose, California 95113-1905	
	Contact phone <u>408-535-1900</u>	Contact phone _____
	Contact email <u>cao.main@sanjoseca.gov</u>	Contact email _____
	Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>90</u> Filed on <u>10/21/2019</u> <div style="text-align: right;">MM / DD / YYYY</div>	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Official Form 410

Proof of Claim

page 1

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____
7. How much is the claim?	<div style="display: flex; justify-content: space-between;"><div><div style="display: flex; align-items: center;"><div style="width: 100px; border-bottom: 1px solid black; margin-right: 5px;"></div><div>\$ unknown</div></div></div><div style="width: 60%;">Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).</div></div>
8. What is the basis of the claim?	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).</p> <p>Limit disclosing information that is entitled to privacy, such as healthcare information.</p> <p style="text-align: center;">See Exhibit A</p> <hr/>
9. Is all or part of the claim secured?	<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property.</div><div>Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i>. <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____</div></div> <div style="margin-top: 10px;">Basis for perfection: _____</div> <p>Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;"><div>Value of property:</div><div style="border-bottom: 1px solid black; width: 150px;"></div></div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"><div>Amount of the claim that is secured:</div><div style="border-bottom: 1px solid black; width: 150px;"></div></div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"><div>Amount of the claim that is unsecured:</div><div style="border-bottom: 1px solid black; width: 150px;"></div><div style="font-size: small; text-align: right;">(The sum of the secured and unsecured amounts should match the amount in line 7.)</div></div> <div style="margin-top: 20px;"><div style="display: flex; justify-content: space-between;"><div>Amount necessary to cure any default as of the date of the petition:</div><div style="border-bottom: 1px solid black; width: 150px;"></div></div><div style="margin-top: 10px;"><div style="display: flex; justify-content: space-between;"><div>Annual Interest Rate (when case was filed)</div><div style="border-bottom: 1px solid black; width: 150px;"></div></div><div style="display: flex; justify-content: space-between; margin-top: 5px;"><div><input type="checkbox"/> Fixed <input type="checkbox"/> Variable</div><div>%</div></div></div></div>
10. Is this claim based on a lease?	<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$</div><div style="border-bottom: 1px solid black; width: 100px;"></div></div>
11. Is this claim subject to a right of setoff?	<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____</div><div style="border-bottom: 1px solid black; width: 100px;"></div></div>

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. <i>Check all that apply.</i>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: right;">Amount entitled to priority</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td><input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td><input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td><input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).</td> <td style="text-align: right;">\$ 31000000.00</td> </tr> <tr> <td><input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td><input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies</td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table>		Amount entitled to priority	<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____	<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____	<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____	<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ 31000000.00	<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____	<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies	\$ _____
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<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies	\$ _____															

* Amounts are subject to adjustment on 4/1/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.

Check the appropriate box:

- ☒ I am the creditor.
☐ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 6/5/2020
MM / DD / YYYY

/s/ Ed Moran

Signature

Print the name of the person who is completing and signing this claim:

Name	Ed Moran
	First name Middle name Last name
Title	Assistant City Attorney
Company	City of San Jose
	Identify the corporate servicer as the company if the authorized agent is a servicer
Address	200 East Santa Clara Street, 16th Fl Twr
	Number Street
	San Jose, CA 95113-1905
	City State ZIP Code
Contact phone	408-535-1900
	Email ed.moran@sanjoseca.gov

**EXHIBIT A TO CITY OF SAN JOSE (“CLAIMANT”)
AMENDED PROOF OF CLAIM**

This Amended Proof of Claim supplements Claimant’s Proof of Claim filed on 10/21/2019, to add the claim components referenced in paragraphs 1.D. through 1.G. below.

1. Claimant has multiple contractual, statutory and municipal relationships with Debtor. This claim pertains to Claimant’s Utility Users Tax (“UUT”) claims and Franchise Fees. Claimant is submitting these claims as section 507(a)(8) priority claims. If any parts or amounts of these claims are outside of the parameters of section 507(a)(8), then such parts or amounts shall be deemed to be part of Claimant’s “non-priority general unsecured claims.” Claimant’s currently identified UUT and Franchise Fees claims are listed below. Claimant reserves the right to amend, supplement or modify these claims, and to add additional claims, at any time, as additional information or circumstances warrant.

A. UUT – final gas assessment for the period 4/1/14 through 3/31/17 – \$8,550,424.81, including interest and penalties prescribed by municipal code, calculated through 12/31/20.

B. UUT – final electricity assessment for the period 4/1/14 through 3/31/17 – \$1,324,966.35, including interest and penalties prescribed by municipal code, calculated through 12/31/20.

C. UUT - estimated gas and electricity assessments for the period 4/1/17 through 1/28/19, including interest and penalties prescribed by municipal code, calculated through 12/31/20. This amount is subject to Claimant’s audit, but Claimant believes the amount of this assessment will be in the range of \$8,700,000.

D. UUT – additional assessment for under-reporting gross charges (by improperly deducting CA Climate Credits) for electricity for the period 4/1/14 through 10/31/18 – \$8,525,309.39, including interest and penalties prescribed by municipal code, calculated through 5/12/20.

E. UUT – additional assessment for under-reporting gross charges (by improperly deducting CA Climate Credits) for gas for the period 4/1/14 through 10/31/18 – \$707,374.06, including interest and penalties prescribed by municipal code, calculated through 5/12/20.

F. Franchise Fees – assessment for under-reporting gross charges (by improperly deducting CA Climate Credits) for electricity for the period 4/1/14 through 10/31/18 – \$2,575,104.68, including interest and penalties prescribed by ordinance, calculated through 5/12/20.

G. Franchise Fees – assessment for under-reporting gross charges (by improperly deducting CA Climate Credits) for gas for the period 4/1/14 through 10/31/18 – \$247,170.26, including interest and penalties prescribed by ordinance, calculated through 5/12/20.

2. Claimant believes that Debtor has copies of all documents supporting the claims in paragraph 1. These documents are voluminous and contain confidential information. Accordingly, Claimant is not attaching copies of the claim documents here. Such documents are available to Debtor upon request, if necessary, subject to appropriate confidentiality protections, to assist Debtor in reviewing these claim amounts.

3. The claim amounts in paragraphs 1.A. through 1.G. include interest and penalties in accordance with municipal law provisions. These amounts are continuing to accrue. Claimant believes that certain of its agreements and applicable law also require Debtor to pay Claimant's attorneys' fees. Claimant will amend this claim to add attorneys' fees and to add accruing interest and penalties.

4. Claimant will update the above claims to provide claim amounts as of Debtor's 1/29/19 filing date, along with accruing interest, penalties and attorneys' fees. If Debtor does not pay UUT, Franchise Fees and other amounts due to Claimant accruing for the period from and after Debtor's 1/29/19 filing date, Claimant will file requests for payment of administrative claims.

5. Claimant reserves the right to further amend, supplement or modify these claims at any time, as additional information or circumstances warrant.

6. To the extent that Debtor asserts claims against Claimant, Claimant reserves the right to assert that such claims are subject to rights of setoff and/or recoupment, whether or not arising in connection with the claims that are the subject of this Proof of Claim, which rights may be treated as secured claims under the Bankruptcy Code, state and federal laws of similar import, as well as in equity.

7. To the extent that Debtor or any other party takes any action that would give rise to a counterclaim or other rights or claims that Claimant may have against Debtor, Claimant reserves all of its rights. In filing this claim, Claimant does not waive, and specifically reserves, all procedural and substantive defenses to any claim that may be asserted against Claimant by Debtor, by any trustee, or by any other party.

8. The filing of this Proof of Claim is not and shall not be deemed or construed as: (i) a waiver, release or limitation of Claimant's rights against any person, entity, or property; (ii) a waiver, release or limitation of Claimant's right to have any and all final orders in any and all non-core matters or proceedings entered only after de novo review by a United States District Court; (iii) a waiver, release or limitation of Claimant's right to have these matters adjudicated in appropriate administrative proceedings, outside of the Bankruptcy Court; (iv) a waiver of Claimant's right to move to withdraw the reference with respect to the subject matter of this Claim, any objection thereto and/or other proceeding which may be commenced in this case against or otherwise involving Claimant; or (v) a consent by Claimant to the final determination or adjudication of any claim or right pursuant to 28 U.S.C. § 157(c).